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PRELIMINARY AMENDMENT  
U.S. Application No. 10/510,756

Attorney Docket No. Q69644

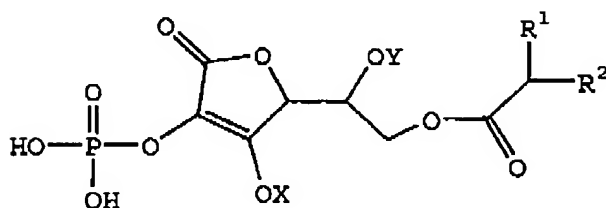
### AMENDMENTS TO THE CLAIMS

This listing of claims will replace all prior versions and listings of claims in the application:

#### LISTING OF CLAIMS:

1. (original): An ascorbic acid derivative, which is a compound represented by the following general formula (1) or a salt thereof:

[Chemical Formula 9]



(1)

(wherein X and Y each represents H or a protective group for OH, R<sup>1</sup> and R<sup>2</sup> each represents an alkyl group having from 1 to 19 carbon atoms, which may be linear or branched, and the total number of carbon atoms in R<sup>1</sup> and R<sup>2</sup> is an integer of 5 to 22).

2. (original): The ascorbic acid derivative according to claim 1, which is a salt with one or more metal selected from the group consisting of alkali metal, alkaline earth metal, aluminum, iron, zinc and bismuth.

3. (original): The ascorbic acid derivative according to claim 1, which is a salt with ammonia, monoethanolamine, diethanolamine, triethanolamine, dicyclohexylamine or 2-amino-1-methylpropanol.

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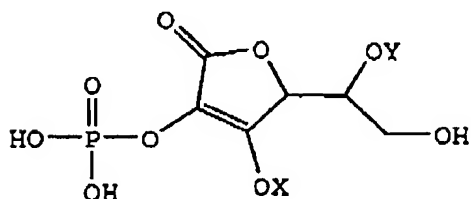
4. (original): The ascorbic acid derivative according to any one of claims 1 to 3, wherein the total number of carbon atoms in  $R^1$  and  $R^2$  of the general formula (1) is an integer of 8 to 18.

5. (original): The ascorbic acid derivative according to claim 4, wherein  $R^1$  and  $R^2$  of the general formula (1) are a linear alkyl group, and the total number of carbon atoms in the linear alkyl groups of  $R^1$  and  $R^2$  is 14 or 16.

6. (original): The ascorbic acid derivative according to claim 5, wherein in the general formula (1),  $R^1$  is  $n\text{-C}_9\text{H}_{19}$ , and  $R^2$  is  $n\text{-C}_7\text{H}_{15}$ ; or  $R^1$  is  $n\text{-C}_8\text{H}_{17}$  and  $R^2$  is  $n\text{-C}_6\text{H}_{13}$ .

7. (currently amended): A process for producing an ascorbic acid derivative according to ~~any one of claims 1 to 6~~, comprising a step of reacting a compound represented by the following general formula (2) and/or a salt thereof:

[Chemical Formula 10]



(2)

(wherein X and Y each represents H or a protective group for OH), with at least one selected from fatty acid, fatty acid salt, fatty acid ester, fatty acid halide, and/or fatty acid anhydride.

8. (original): The process for producing an ascorbic acid derivative according to claim 7, wherein the reaction is performed in the presence of a condensing agent and/or dehydrating agent.

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9. (original): The process for producing an ascorbic acid derivative according to claim 8, wherein the dehydrating agent is sulfuric acid.

10. (currently amended): The process for producing an ascorbic acid derivative according to ~~any one of claims 7 to 9~~, wherein the reaction is conducted in a solvent selected from the group consisting of: water, acetone, dioxane, toluene, ethylbenzene, methyl-tert-butyl ether and sulfuric acid.

11. (currently amended): A vitamin C preparation comprising the ascorbic acid derivative according to ~~any one of claims 1 to 6~~ as an effective ingredient.

12. (currently amended): A collagen production accelerator comprising the ascorbic acid derivative according to ~~any one of claims 1 to 6~~ as an effective ingredient.

13. (currently amended): A whitening preparation comprising the ascorbic acid derivative according to ~~any one of claims 1 to 6~~ as an effective ingredient.

14. (currently amended): A skin preparation for external use, comprising the ascorbic acid derivative according to ~~any one of claims 1 to 6~~ as an effective ingredient.

15. (original): The skin preparation for external use according to claim 14, which contains an ascorbic acid-2-phosphoric acid ester and/or a salt thereof.

16. (original): The skin preparation for external use according to claim 14, which contains sodium salt, potassium salt, magnesium salt or zinc salt of the ascorbic acid-2-phosphoric acid ester.

17. (currently amended): A cosmetic material comprising the skin preparation for external use according to ~~any one of claim 14 to 16~~.

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18. (currently amended): A composition comprising the ascorbic acid derivative according to ~~any one of~~ claims 1 ~~to~~ 6, in the form of a medical or pharmaceutical preparation, an agrochemical preparation or an animal drug preparation.

19. (currently amended): A composition comprising the ascorbic acid derivative according to ~~any one of~~ claims 1 ~~to~~ 6, in the form of a food or feed additive.